



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

#### Local Government Profile

Unit Name **Gallatin County**

Unit Code **030/000/00** County: **GALLATIN**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,189,198**

Equalized Assessed Valuation **\$46,605,929**

Population: **6,445**

Employees:

    Full Time: **24**

    Part Time: **23**

    Salaries Paid: **\$656,561**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	<b>\$1,874,167</b>	<b>\$2,544,848</b>	<b>\$2,366,995</b>
Per Capita Beginning Fund Balance:	<b>\$291</b>	<b>\$393</b>	<b>\$370</b>
Revenue Collected During FY 03:	<b>\$2,001,340</b>	<b>\$3,237,769</b>	<b>\$2,696,101</b>
Expenditures During FY 03:	<b>\$1,945,886</b>	<b>\$3,296,578</b>	<b>\$2,724,717</b>
Per Capita Revenue:	<b>\$311</b>	<b>\$500</b>	<b>\$487</b>
Per Capita Expenditures:	<b>\$302</b>	<b>\$509</b>	<b>\$534</b>
Revenues over (under) Expenditures:	<b>\$55,454</b>	<b>-\$58,809</b>	<b>\$6,304</b>
Ratio of Fund Balance to Expenditures:	<b>101.26%</b>	<b>79.03%</b>	<b>68.14%</b>
Ending Fund Balance for FY 03:	<b>\$1,970,351</b>	<b>\$2,495,147</b>	<b>\$2,225,267</b>
Per Capita Ending Fund Balance:	<b>\$306</b>	<b>\$386</b>	<b>\$362</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$514,115</b>	<b>\$254,640</b>	<b>\$114,447</b>
Total Unreserved Funds:	<b>\$1,456,236</b>	<b>\$2,240,499</b>	<b>\$2,070,484</b>

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	<b>\$58,341</b>	<b>\$52,316</b>	<b>\$46,737</b>
Per Capita Debt:	<b>\$9</b>	<b>\$8</b>	<b>\$8</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$132,246	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$24	\$
Revenue Collected During FY 03:	\$	\$185,390	\$
Expenditures During FY 03:	\$	\$176,823	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$31	\$
Operating Income (loss):	\$	\$8,567	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.06%	0.00%
Ending Retained Earnings for FY 03:	\$	\$139,293	\$
Per Capita Ending Retained Earnings:	\$	\$25	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name</b>	Greene County		
<b>Unit Code</b>	031/000/00	<b>County:</b>	GREENE
<b>Fiscal Year End:</b>	11/30/2003		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,675,251		
<b>Equalized Assessed Valuation</b>	\$129,590,185		
<b>Population:</b>	14,761		
<b>Employees:</b>			
	<b>Full Time:</b>	78	
	<b>Part Time:</b>	25	
	<b>Salaries Paid:</b>	\$2,228,653	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$3,935,586	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$267	\$285	\$246
Revenue Collected During FY 03:	\$5,796,266	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$5,405,075	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$393	\$392	\$339
Per Capita Expenditures:	\$366	\$385	\$339
Revenues over (under) Expenditures:	\$391,191	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	80.15%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$4,332,371	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$294	\$289	\$249

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$302,909	\$1,907,092	\$126,081
Total Unreserved Funds:	\$4,029,462	\$10,250,766	\$6,085,138

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$	\$6,713,341	\$1,872,692
Per Capita Debt:	\$	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name **Grundy County**

Unit Code **032/000/00** County: **GRUNDY**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$21,337,373**

Equalized Assessed Valuation **\$1,247,377,362**

Population: **38,331**

Employees:

Full Time: **240**

Part Time: **230**

Salaries Paid: **\$10,406,928**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	<b>\$7,071,018</b>	<b>\$11,627,861</b>	<b>\$6,275,089</b>
Per Capita Beginning Fund Balance:	<b>\$184</b>	<b>\$285</b>	<b>\$246</b>
Revenue Collected During FY 03:	<b>\$16,424,551</b>	<b>\$16,681,340</b>	<b>\$8,772,982</b>
Expenditures During FY 03:	<b>\$15,725,438</b>	<b>\$16,074,328</b>	<b>\$8,485,666</b>
Per Capita Revenue:	<b>\$428</b>	<b>\$392</b>	<b>\$339</b>
Per Capita Expenditures:	<b>\$410</b>	<b>\$385</b>	<b>\$339</b>
Revenues over (under) Expenditures:	<b>\$699,113</b>	<b>\$607,012</b>	<b>\$85,486</b>
Ratio of Fund Balance to Expenditures:	<b>49.41%</b>	<b>77.75%</b>	<b>73.13%</b>
Ending Fund Balance for FY 03:	<b>\$7,770,131</b>	<b>\$12,258,741</b>	<b>\$6,985,025</b>
Per Capita Ending Fund Balance:	<b>\$203</b>	<b>\$289</b>	<b>\$249</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$1,632,560</b>	<b>\$1,907,092</b>	<b>\$126,081</b>
Total Unreserved Funds:	<b>\$6,137,571</b>	<b>\$10,250,766</b>	<b>\$6,085,138</b>

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	<b>\$6,345,000</b>	<b>\$6,713,341</b>	<b>\$1,872,692</b>
Per Capita Debt:	<b>\$166</b>	<b>\$123</b>	<b>\$80</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.43%</b>	<b>0.00%</b>



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	<b>-\$71,212</b>	<b>\$3,044,669</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 03:	<b>-\$2</b>	<b>\$29</b>	<b>\$</b>
Revenue Collected During FY 03:	<b>\$5,721,566</b>	<b>\$1,672,085</b>	<b>\$</b>
Expenditures During FY 03:	<b>\$5,739,813</b>	<b>\$1,837,889</b>	<b>\$</b>
Per Capita Revenue:	<b>\$149</b>	<b>\$42</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$150</b>	<b>\$42</b>	<b>\$</b>
Operating Income (loss):	<b>-\$18,247</b>	<b>-\$165,804</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>-1.56%</b>	<b>75.29%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 03:	<b>-\$89,459</b>	<b>\$3,071,533</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>-\$2</b>	<b>\$30</b>	<b>\$</b>



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 0 and 10,000**

#### Local Government Profile

<b>Unit Name</b>	<b>Hamilton County</b>		
<b>Unit Code</b>	<b>033/000/00</b>	<b>County:</b>	<b>HAMILTON</b>
<b>Fiscal Year End:</b>	<b>11/30/2003</b>		
<b>Accounting Method:</b>	<b>Cash With Assets</b>		
<b>Appropriation or Budget:</b>	<b>\$4,249,022</b>		
<b>Equalized Assessed Valuation</b>	<b>\$59,554,368</b>		
<b>Population:</b>	<b>8,499</b>		
<b>Employees:</b>			
	<b>Full Time:</b>	<b>34</b>	
	<b>Part Time:</b>	<b>6</b>	
	<b>Salaries Paid:</b>	<b>\$918,956</b>	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$2,366,995	\$2,544,848	\$2,366,995
Per Capita Beginning Fund Balance:	\$279	\$393	\$370
Revenue Collected During FY 03:	\$2,583,078	\$3,237,769	\$2,696,101
Expenditures During FY 03:	\$2,724,717	\$3,296,578	\$2,724,717
Per Capita Revenue:	\$304	\$500	\$487
Per Capita Expenditures:	\$321	\$509	\$534
Revenues over (under) Expenditures:	-\$141,639	-\$58,809	\$6,304
Ratio of Fund Balance to Expenditures:	81.67%	79.03%	68.14%
Ending Fund Balance for FY 03:	\$2,225,267	\$2,495,147	\$2,225,267
Per Capita Ending Fund Balance:	\$262	\$386	\$362

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$154,783	\$254,640	\$114,447
Total Unreserved Funds:	\$2,070,484	\$2,240,499	\$2,070,484

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$	\$52,316	\$46,737
Per Capita Debt:	\$	\$8	\$8
General Obligation Debt over EAV:	0.00%	0.04%	0.00%



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$132,246	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$24	\$
Revenue Collected During FY 03:	\$	\$185,390	\$
Expenditures During FY 03:	\$	\$176,823	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$31	\$
Operating Income (loss):	\$	\$8,567	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.06%	0.00%
Ending Retained Earnings for FY 03:	\$	\$139,293	\$
Per Capita Ending Retained Earnings:	\$	\$25	\$





# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name **Hancock County**

Unit Code **034/000/00** County: **HANCOCK**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,841,645**

Equalized Assessed Valuation **\$233,155,303**

Population: **19,393**

Employees:

    Full Time: **149**

    Part Time: **52**

    Salaries Paid: **\$2,989,593**

#### Blended Component Units

Number Submitted = 1  
Hancock County Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	<b>\$6,188,450</b>	<b>\$11,627,861</b>	<b>\$6,275,089</b>
Per Capita Beginning Fund Balance:	<b>\$319</b>	<b>\$285</b>	<b>\$246</b>
Revenue Collected During FY 03:	<b>\$7,526,615</b>	<b>\$16,681,340</b>	<b>\$8,772,982</b>
Expenditures During FY 03:	<b>\$7,199,266</b>	<b>\$16,074,328</b>	<b>\$8,485,666</b>
Per Capita Revenue:	<b>\$388</b>	<b>\$392</b>	<b>\$339</b>
Per Capita Expenditures:	<b>\$371</b>	<b>\$385</b>	<b>\$339</b>
Revenues over (under) Expenditures:	<b>\$327,349</b>	<b>\$607,012</b>	<b>\$85,486</b>
Ratio of Fund Balance to Expenditures:	<b>94.13%</b>	<b>77.75%</b>	<b>73.13%</b>
Ending Fund Balance for FY 03:	<b>\$6,776,724</b>	<b>\$12,258,741</b>	<b>\$6,985,025</b>
Per Capita Ending Fund Balance:	<b>\$349</b>	<b>\$289</b>	<b>\$249</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$1,907,092</b>	<b>\$126,081</b>
Total Unreserved Funds:	<b>\$6,776,724</b>	<b>\$10,250,766</b>	<b>\$6,085,138</b>

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	<b>\$138,470</b>	<b>\$6,713,341</b>	<b>\$1,872,692</b>
Per Capita Debt:	<b>\$7</b>	<b>\$123</b>	<b>\$80</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.43%</b>	<b>0.00%</b>



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	<b>\$214,736</b>	<b>\$3,044,669</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 03:	<b>\$11</b>	<b>\$29</b>	<b>\$</b>
Revenue Collected During FY 03:	<b>\$489,539</b>	<b>\$1,672,085</b>	<b>\$</b>
Expenditures During FY 03:	<b>\$460,566</b>	<b>\$1,837,889</b>	<b>\$</b>
Per Capita Revenue:	<b>\$25</b>	<b>\$42</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$24</b>	<b>\$42</b>	<b>\$</b>
Operating Income (loss):	<b>\$28,973</b>	<b>-\$165,804</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>35.55%</b>	<b>75.29%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 03:	<b>\$163,709</b>	<b>\$3,071,533</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$8</b>	<b>\$30</b>	<b>\$</b>



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

#### Local Government Profile

Unit Name	Hardin County		
Unit Code	035/000/00	County:	HARDIN
Fiscal Year End:	11/30/2003		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,972,242		
Equalized Assessed Valuation	\$20,159,963		
Population:	4,711		
Employees:			
Full Time:	24		
Part Time:	29		
Salaries Paid:	\$718,099		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$1,964,852	\$2,544,848	\$2,366,995
Per Capita Beginning Fund Balance:	\$417	\$393	\$370
Revenue Collected During FY 03:	\$2,296,147	\$3,237,769	\$2,696,101
Expenditures During FY 03:	\$2,652,408	\$3,296,578	\$2,724,717
Per Capita Revenue:	\$487	\$500	\$487
Per Capita Expenditures:	\$563	\$509	\$534
Revenues over (under) Expenditures:	-\$356,261	-\$58,809	\$6,304
Ratio of Fund Balance to Expenditures:	64.48%	79.03%	68.14%
Ending Fund Balance for FY 03:	\$1,710,391	\$2,495,147	\$2,225,267
Per Capita Ending Fund Balance:	\$363	\$386	\$362

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$579,000	\$254,640	\$114,447
Total Unreserved Funds:	\$1,131,391	\$2,240,499	\$2,070,484

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$66,800	\$52,316	\$46,737
Per Capita Debt:	\$14	\$8	\$8
General Obligation Debt over EAV:	0.00%	0.04%	0.00%



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$132,246	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$24	\$
Revenue Collected During FY 03:	\$	\$185,390	\$
Expenditures During FY 03:	\$	\$176,823	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$31	\$
Operating Income (loss):	\$	\$8,567	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.06%	0.00%
Ending Retained Earnings for FY 03:	\$	\$139,293	\$
Per Capita Ending Retained Earnings:	\$	\$25	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

#### Local Government Profile

Unit Name **Henderson County**

Unit Code **036/000/00** County: **HENDERSON**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,278,855**

Equalized Assessed Valuation **\$93,265,402**

Population: **8,213**

Employees:

    Full Time: **68**

    Part Time: **29**

    Salaries Paid: **\$2,082,547**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	<b>\$3,008,429</b>	<b>\$2,544,848</b>	<b>\$2,366,995</b>
Per Capita Beginning Fund Balance:	<b>\$366</b>	<b>\$393</b>	<b>\$370</b>
Revenue Collected During FY 03:	<b>\$4,656,016</b>	<b>\$3,237,769</b>	<b>\$2,696,101</b>
Expenditures During FY 03:	<b>\$4,560,371</b>	<b>\$3,296,578</b>	<b>\$2,724,717</b>
Per Capita Revenue:	<b>\$567</b>	<b>\$500</b>	<b>\$487</b>
Per Capita Expenditures:	<b>\$555</b>	<b>\$509</b>	<b>\$534</b>
Revenues over (under) Expenditures:	<b>\$95,645</b>	<b>-\$58,809</b>	<b>\$6,304</b>
Ratio of Fund Balance to Expenditures:	<b>68.14%</b>	<b>79.03%</b>	<b>68.14%</b>
Ending Fund Balance for FY 03:	<b>\$3,107,372</b>	<b>\$2,495,147</b>	<b>\$2,225,267</b>
Per Capita Ending Fund Balance:	<b>\$378</b>	<b>\$386</b>	<b>\$362</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$285,597</b>	<b>\$254,640</b>	<b>\$114,447</b>
Total Unreserved Funds:	<b>\$2,821,775</b>	<b>\$2,240,499</b>	<b>\$2,070,484</b>

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	<b>\$89,936</b>	<b>\$52,316</b>	<b>\$46,737</b>
Per Capita Debt:	<b>\$11</b>	<b>\$8</b>	<b>\$8</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$132,246	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$24	\$
Revenue Collected During FY 03:	\$	\$185,390	\$
Expenditures During FY 03:	\$	\$176,823	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$31	\$
Operating Income (loss):	\$	\$8,567	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.06%	0.00%
Ending Retained Earnings for FY 03:	\$	\$139,293	\$
Per Capita Ending Retained Earnings:	\$	\$25	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name **Henry County**

Unit Code **037/000/00** County: **HENRY**

Fiscal Year End: **11/30/2003**

Accounting Method: **Combination**

Appropriation or Budget: **\$24,951,016**

Equalized Assessed Valuation **\$635,906,873**

Population: **51,020**

Employees:

    Full Time: **360**

    Part Time: **142**

    Salaries Paid: **\$11,290,118**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	<b>\$12,873,145</b>	<b>\$11,627,861</b>	<b>\$6,275,089</b>
Per Capita Beginning Fund Balance:	<b>\$252</b>	<b>\$285</b>	<b>\$246</b>
Revenue Collected During FY 03:	<b>\$19,787,390</b>	<b>\$16,681,340</b>	<b>\$8,772,982</b>
Expenditures During FY 03:	<b>\$17,258,944</b>	<b>\$16,074,328</b>	<b>\$8,485,666</b>
Per Capita Revenue:	<b>\$388</b>	<b>\$392</b>	<b>\$339</b>
Per Capita Expenditures:	<b>\$338</b>	<b>\$385</b>	<b>\$339</b>
Revenues over (under) Expenditures:	<b>\$2,528,446</b>	<b>\$607,012</b>	<b>\$85,486</b>
Ratio of Fund Balance to Expenditures:	<b>83.59%</b>	<b>77.75%</b>	<b>73.13%</b>
Ending Fund Balance for FY 03:	<b>\$14,427,491</b>	<b>\$12,258,741</b>	<b>\$6,985,025</b>
Per Capita Ending Fund Balance:	<b>\$283</b>	<b>\$289</b>	<b>\$249</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$2,367,515</b>	<b>\$1,907,092</b>	<b>\$126,081</b>
Total Unreserved Funds:	<b>\$12,059,976</b>	<b>\$10,250,766</b>	<b>\$6,085,138</b>

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	<b>\$5,435,795</b>	<b>\$6,713,341</b>	<b>\$1,872,692</b>
Per Capita Debt:	<b>\$107</b>	<b>\$123</b>	<b>\$80</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.43%</b>	<b>0.00%</b>



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$5,065,626	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$99	\$29	\$
Revenue Collected During FY 03:	\$4,720,787	\$1,672,085	\$
Expenditures During FY 03:	\$5,075,281	\$1,837,889	\$
Per Capita Revenue:	\$93	\$42	\$
Per Capita Expenditures:	\$99	\$42	\$
Operating Income (loss):	-\$354,494	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	102.55%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$5,204,576	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$102	\$30	\$





# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name</b>	Iroquois County		
<b>Unit Code</b>	038/000/00	<b>County:</b>	IROQUOIS
<b>Fiscal Year End:</b>	11/30/2003		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$19,923,255		
<b>Equalized Assessed Valuation</b>	\$404,915,427		
<b>Population:</b>	31,334		
<b>Employees:</b>			
	<b>Full Time:</b>	105	
	<b>Part Time:</b>	18	
	<b>Salaries Paid:</b>	\$3,888,574	

#### Blended Component Units

**Number Submitted = 2**  
 Ford - Iroquois Public Health Department  
 Iroquois County Emergency Services Board

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$8,937,951	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$285	\$285	\$246
Revenue Collected During FY 03:	\$12,745,872	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$12,765,601	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$407	\$392	\$339
Per Capita Expenditures:	\$407	\$385	\$339
Revenues over (under) Expenditures:	-\$19,729	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	70.37%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$8,983,222	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$287	\$289	\$249

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$32,606	\$1,907,092	\$126,081
Total Unreserved Funds:	\$8,950,616	\$10,250,766	\$6,085,138

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$	\$6,713,341	\$1,872,692
Per Capita Debt:	\$	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	<b>\$1,660,350</b>	<b>\$3,044,669</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 03:	<b>\$53</b>	<b>\$29</b>	<b>\$</b>
Revenue Collected During FY 03:	<b>\$564,468</b>	<b>\$1,672,085</b>	<b>\$</b>
Expenditures During FY 03:	<b>\$579,348</b>	<b>\$1,837,889</b>	<b>\$</b>
Per Capita Revenue:	<b>\$18</b>	<b>\$42</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$18</b>	<b>\$42</b>	<b>\$</b>
Operating Income (loss):	<b>-\$14,880</b>	<b>-\$165,804</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>272.80%</b>	<b>75.29%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 03:	<b>\$1,580,470</b>	<b>\$3,071,533</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$50</b>	<b>\$30</b>	<b>\$</b>